



IOWA  
department of Revenue and Finance

## ***Iowa Corporation Income Tax Payment Voucher*** **INSTRUCTIONS**

Mail payment voucher and remittance to:

Corporation Tax Return Processing - Voucher  
Iowa Department of Revenue and Finance  
PO Box 10468  
Des Moines, Iowa 50306-0468

**Penalty for Failure to Timely File a Return:** A penalty of 10% will be added to the tax due for failure to timely file a return if the return is not filed by the due date and at least 90% of the correct tax is not paid by the due date. The penalty can only be waived under limited circumstances.

**Penalty for Failure to Time Pay the Tax Due:** A penalty of 5% will be added to the tax due if at least 90% of the correct tax is not paid by the due date. The penalty can only be waived under limited circumstances.

Where the failure to file penalty and the failure to pay penalty are both applicable, only the failure to file penalty will apply.



IOWA  
department of Revenue and Finance

***Iowa Corporation Income Tax Payment Voucher*** **C**

**FOR CALENDAR YEAR 1999 OR FISCAL YEAR ENDING \_\_\_\_\_, 20 \_\_\_\_\_**

PRINT your corporation's name ▲	
Address (number and street)	Daytime Telephone Number
City, state, and zip code	Taxpayer Identification Number ▲

Make check or money order payable to: "Treasurer — State of Iowa" \$ \_\_\_\_\_ ▲